

**Amendments to the Claims:**

This listing of claims replaces all prior versions, and listings, of claims in the captioned application.

1. (Currently Amended) A process for manufacturing spherical pellets comprising
  - (a) a water-soluble active ingredient which is soluble, freely soluble or very soluble in water ~~and preferably having a water solubility of > 0.5 g/ml;~~
  - (b) a spheronizing agent; and
  - (c) a dry lubricant;,  
said method comprising preparing a mixture of the active ingredient, the spheronising agent, the dry lubricant; and an amount of water which is less than 5%, w/w relative to the total weight of the mixture; extruding said mixture to obtain an extrudate; and spheronising the extrudate to form spherical pellets.
2. (Original) A process according to claim 1 wherein the pellets are subsequently coated with a suitable coating.
3. (Currently Amended) A spherical pellet comprising
  - (a) a water-soluble active ingredient which is soluble, freely soluble or very soluble in water ~~and preferably having a water solubility of > 0.5 g/ml;~~
  - (b) a spheronizing agent; and
  - (c) a dry lubricant.
4. (Currently Amended) A spherical pellet according to claim 3 comprising
  - (a) from 0.1 to about 50% of a water-soluble active ingredient which is soluble, freely soluble or very soluble in water ~~and preferably having a water solubility of > 0.5 g/ml;~~
  - (b) from about 25% to about 90% of a spheronizing agent; and
  - (c) from about 2% to about 50% of a dry lubricant.

5. (Currently Amended) A spherical pellet according to claim 3 comprising
  - (a) from about 1% to about 40% of a water-soluble active ingredient which is soluble, freely soluble or very soluble in water ~~and preferably having a water solubility of > 0.5 g/ml;~~
  - (b) from about 20% to about 70% of a spheronizing agent; and
  - (c) from about 10% to about 35% of a dry lubricant.
6. (Currently Amended) A spherical pellet according to claim 3 comprising
  - (a) from about 1% to about 50% of tramadol or a pharmaceutically acceptable acid-addition salt thereof, in particular tramadol hydrochloride;
  - (b) from about 15% to about 90% of micro-crystalline cellulose; and
  - (c) from about 10% to about 35% of a glyceryl fatty ester, in particular a C22-26 fatty acid mono-, di- or triglycerides mixture.
7. (Currently Amended) A spherical pellet according to ~~any of~~ claims 3—6 wherein the pellet has a low water content.
8. (Currently Amended) A spherical pellet according to ~~any of~~ claims 3—7, wherein the active ingredient in the pellets is tramadol, or a pharmaceutically acceptable acid addition salt thereof.
9. (Currently Amended) A spherical pellet according to ~~any of~~ claims 3—8 that is coated.
10. (Currently Amended) A pharmaceutical dosage form containing spherical pellets or coated spherical pellets as claimed in ~~any of~~ claims 3—9.
11. (Currently Amended) A dosage form according to claim 10, which is a capsule filled with pellets or coated pellets as claimed in ~~any of~~ claims 3—9.

12. (Currently Amended) A process for manufacturing a pharmaceutical dosage form as claimed in claim 11-~~or~~<sup>1</sup>12, said method comprising filling the pellets into a suitable container, or in particular into a capsule.

13. (New) The process according to claim 1 wherein the water-soluble active ingredient has a water-solubility of greater than 0.5 g/ml.

14. (New) The process according to claim 3 wherein the water-soluble active ingredient has a water-solubility of greater than 0.5 g/ml.

15. (New) The process according to claim 4 wherein the water-soluble active ingredient has a water-solubility of greater than 0.5 g/ml.

16. (New) The process according to claim 5 wherein the water-soluble active ingredient has a water-solubility of greater than 0.5 g/ml.

17. (New) A spherical pellet according to claim 6 wherein the pellet has a low water content.

18. (New) A spherical pellet according to claim 6 wherein the active ingredient in the pellets is tramadol, or a pharmaceutically acceptable acid addition salt thereof.

19. (New) A spherical pellet according to claim 6 that is coated.

20. (New) A pharmaceutical dosage form containing spherical pellets or coated spherical pellets as claimed in claim 6.